

STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
601 DELAWARE AVENUE
WILMINGTON, DELAWARE 19899

TAX NEWSGRAM 72-4

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MOTOR VEHICLE DEALER HANDLING FEE

- Exempts from the handling fee any motor vehicles transferred or sold for the purpose of resale.


House Bill 178, First Session, 126th General Assembly approved by Governor Peterson on June 25, 1971 adds new subsection (a) to Section 3004, Title 30 Delaware Code.

The bill applies to transactions on and after June 25, 1971. Prior to that date there is no exemption from the handling fee for vehicles sold.

The law beginning with June 25, 1971 provides that dealers will not pay the handling fee on the sale by them of vehicles at wholesale to another dealer to be sold by the other dealer at retail.

The law provides relief to dealers on sales or transfer of vehicles between themselves from payment of the Motor Vehicle Dealer Handling Fee.

Dealers who sell vehicles at wholesale would be subject to the wholesaler license fee and tax.


J. H. Kennedy
Director of Revenue

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